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Richard A. Mikaliunas Senior Vice President

Capital Markets

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July 25, 2006

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Office of Filings and Information Services Filer Support #2 Room #2531 100 F Street, N.E. Washington, D.C. 20549

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THOMSON FINANCIAL



Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Citigroup Funding Inc. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Equity Linked Securities Based Upon the common stock of Caterpillar Inc.

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas